

BABA WADBHAG SINGH TRUST

England & Wales · Charity number 1084278

Details

Other names	BABA WADBHAG SINGH TRUST
Status	Registered
Legal form	Other
Registered	2000-12-28
Register	View on the Charity Commission register

Contact

Address	Baba Wadbhag Singh Trust 6-12 Greenford Road Greenford Middlesex UB6 9AT
Phone	02085755944
Email	info@bwst.org.uk
Website	www.bwst.org.uk

Activities

Objects: THE OBJECTS OF THE TRUST ARE:(A) THE ADVANCEMENT OF RELIGION, IN PARTICULAR THE SIKH FAITH, THROUGH THE WORSHIP OF ALMIGHTY GOD (IN ACCORDANCE WITH THE TEACHING AND PRINCIPLES OF BABA WADBHAG SINGH JI AND THE HOLY BOOK SRI GURU GRANTH SAHIB JI) AND BY THE PROMOTION, TOLERANCE AND RESPECT TO FELLOW MANKIND OF ALL FAITHS; (B) THE ADVANCEMENT OF CULTURAL BELIEFS THROUGH EDUCATION, PARTICULARLY OF YOUNG PEOPLE, AND OTHERS BY ESTABLISHING A CENTRE TO PROMOTE AND ESTABLISH:(I) A LIBRARY WITH LITERATURE ON THE SIKH RELIGION TOGETHER WITH CULTURAL LITERATURE ON PUNJABI, HINDI AND ENGLISH;(II) CLASSES ON THE UNDERSTANDING AND LEARNING OF PUNJABI;(III) CLASSES ON KIRTAN TOGETHER WITH PROMOTION OF USE OF MUSICAL INSTRUMENTS AND SINGING;(IV) THE TEACHING OF NIT-NEM.(C) THE RELIEF OF NEED, HARDSHIP AND DISTRESS

Activities: It is established to provide a centre where the community can gather for worship and celebrate various festivals according to the Culture and provide facilities for weddings and provide a place of worship where community members can visit on regular basis.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Ealing

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£95,644	£28,164	-	-
2024-05-31	£86,443	£36,584	-	-
2023-05-31	£84,029	£38,999	-	-
2022-05-31	£123,744	£32,245	-	-
2021-05-31	£59,937	£16,284	-	-

Trustees

Name	Role	Appointed
MR M S DHIMAN	Chair	
INDERJIT KAUR DHIMAN		2015-07-26

BABA WADBHAG SINGH TRUST

England & Wales - Charity number 1084278

Accounts

Charity number
1084278

BABA WADBHAG SINGH TRUST

Trustees' Report and Accounts

31 May 2025

BABA WADBHAG SINGH TRUST
Report and accounts
Contents

	Page
Charity details	1
Trustee report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statement	7

BABA WADBHAG SINGH TRUST**Charity Information****Trustees**

Mr Makhan Singh Dhiman	Chairman
Mrs Inderjit Kaur Dhiman	Trustee
Mr Pal Singh	Trustee

Committee

Mr Makhan Singh Dhiman	President
Mr Manoj Kumar Saluja	Treasurer
Mr Sardeep Singh Rai	General Secretary
Mrs Inderjit Kaur Dhiman	Member
Mrs Hardeep Kaur Bhandari	Member
Mr Ravinder Singh Virdi	Member
Mr Jatinder Singh	Member
Mrs Reva Saluja	Member
Mr Pal Singh	Member

Independent Examiner

Complete Accounting Professional Ltd
46, Throwley Way
Sutton
Surrey
SM1 4AF

Bankers

Barclays Bank Plc
P.O.Box 738
London
W6 9HY

Registered office

6-12, Greenford Road
Greenford,
Middlesex UB6 9AT

Charity Number

1084278

BABA WADBHAG SINGH TRUST
Trustees' Report

The trustees present their report and the financial statement of the charity for the year ended 31 May 2025. The trustees adopted the provisions of the Statement of Recommended Practice (SOPR 2005). "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Structure, Governance and Management of the charity

The trustees of the charity are listed on page 1 and served throughout the year. The Board has the power to appoint additional trustee, as it considers fit to do so. Every future trustee shall be appointed by resolution of the trustees passed at a special meeting and /or in accordance with the guidelines and procedures laid out by the Charity Commission. The Committee is appointed as per constitution of the trust and served throughout the year.

Objects of the charity and principal activities

The Charity's objects and regulations are regulated by the Constitution, It is established to provide a centre, where the community can gather for worship and celebrate various festivals according to the Culture and provide facilities for weddings and provide a place of worship where community members can visit on a regular basis, There have been no changes in the charity's objects or policies during the year.

Development, activities and achievements

In line with the Charity's objectives, Baba Wadbhag Trust continued to provide a centre for the community to gather for worship. The trust building was completed and opened for general public from August 2011 and all the daily and weekly events have been functioning since then from new premises.

Reserve policy

Cash reserves at the end of the year equated to about 33% of the normal operating expenditure, The attached financial statements show the current state of affairs of the finances, which the committee consider to be sound and continue the policy of maintaining such high levels for future projects and furtherance of the charities.

Risk Analysis

Trustees are confident that there are no major risks to which the charity is exposed to.

Building

The charity has acquired a property for the value of £466,500 with its own fund

BABA WADBHAG SINGH TRUST
Trustees' Report

Trustees' responsibilities

Charity law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those statements the trustees are required to:

- a) Select suitable accounting policies and then apply consistently.
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether the policies adopted are in accordance with the Charities Act 2006 with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements.
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Trustees' responsibilities

The trustees are responsible for keeping proper accounting record, which disclose with the reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud or other irregularities. The trustees are running and executing their duties towards the trust in compliance with the Charities Act 2006.

This report was approved by the trustees on 01 March 2026

Signed on behalf of the Trustees:



Mrs M S Dhiman
(Chairman)

BABA WADBHAG SINGH TRUST
Independent Examiner's Report
to the trustees of BABA WADBHAG SINGH TRUST

We report on the accounts of the trust for the year ended 31st May 2025 which are set out on pages 5 to 9.

Respective responsibilities of the trustees and examiner

The charity trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charity Act; and
- To state whether particular matter have no come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It sis also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below:

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

1. Which gives reasonable cause to believe that in any material respect, the requirements
 - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Complete Accounting Professional Limited
46, Throwley Way.
Sutton,
Surrey SM1 4AF

01-March-2026

BABA WADBHAG SINGH TRUST
Statement of Financial Activities
for the year ended 31 May 2025

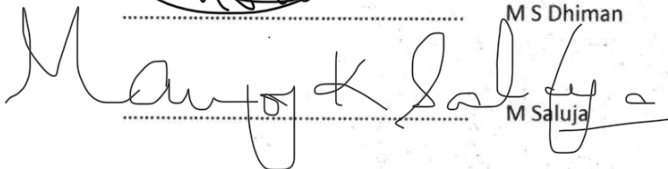
	Notes	Unrestricted funds	Designated funds	All funds	All funds
		2025	2025	2025	2024
		£	£	£	£
Income Resources	2				
i) General Income		90,550		90,550	81,812
ii) Bank Interest		5,094		5,094	4,631
iii) Gift aid refunds				-	
Total Incoming Resources		<u>95,644</u>	<u>-</u>	<u>95,644</u>	<u>86,443</u>
Resources expended					
i) Other direct charitable expenditure	3	30		30	2,544
ii) Management & admin of Charity	4	28,134		28,134	33,711
Total resources expended		<u>28,164</u>	<u>-</u>	<u>28,164</u>	<u>36,255</u>
Net Movement in Funds		67,481		67,481	50,188
Funds balance brought forward as at 01 June 2024		1,591,461		1,591,461	1,541,273
Funds balance carried forward as at 31 May 2025		<u>1,658,942</u>		<u>1,658,942</u>	<u>1,591,461</u>

BABA WADBHAG SINGH TRUST
Balance Sheet
as at 31 May 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	5	1,562,667	1,096,765
Current assets			
Other debtors		4,747	4,747
Cash at bank in hand	6	91,528	489,949
		<u>96,275</u>	<u>494,696</u>
Creditors: amount falling due within one year		<u>96,275</u>	<u>494,696</u>
Net current assets			
Total assets less current liabilities		1,658,942	1,591,461
Creditors: amount falling due after more than one year			
Net assets		<u><u>1,658,942</u></u>	<u><u>1,591,461</u></u>
Represented by:			
Unrestricted funds	7	1,658,942	1,591,461
		<u><u>1,658,942</u></u>	<u><u>1,591,461</u></u>

Approved by the Board of Trustees on 01 March 2026 and signed on its behalf by


 M S Dhiman Chairman


 M Saluja Treasurer

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2025

1 Accounting policies

The Accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) and the Statement of Recommended Practice on Accounting by Charities (SORP).

Income

Income is received from donations, gifts and grant and is recorded on a receipt basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Furniture and fixtures	15% on reducing balance
------------------------	-------------------------

2 Income

	2025
Unrestricted fund	£
Donations	90,550
Interest income	5,094

3 Other direct charitable expenditure

	2025
	£
Food for congregation	30

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2025

4	Management & Administrative Expenditure			2025
				£
	Water & rates			2,491
	Heat & Light			16,650
	Internet & TV			354
	Insurance			6,500
	Legal & professional			120
	Repairs and maintenance			1,080
	Bank charges			25
	General Admin expenses			316
	Depreciation			598
				<u>28,134</u>
5	Tangible fixed assets	Land and buildings	Furnitures & fittings	Total
		£	£	£
	Cost			
	At June 2024	1,095,167	14,066	1,109,233
	Addition	<u>466,500</u>		<u>466,500</u>
	At June 2025	<u>1,561,667</u>	<u>14,066</u>	<u>1,575,733</u>
	Depreciation			
	At June 2024		12,468	12,468
	Charges in the year		<u>598</u>	<u>598</u>
	At June 2024	<u>-</u>	<u>13,066</u>	<u>13,066</u>
	Net book value			
	At June 2024	<u>1,095,167</u>	<u>1,598</u>	<u>1,096,765</u>
	At June 2025	<u>1,561,667</u>	<u>1,000</u>	<u>1,562,667</u>
6	Cash in hand and at bank			2025
				£
	Bank-current account			75,197
	Bank-premier accounts			16,031
	Cash in hand			<u>300</u>
				<u>91,528</u>
7	Statemen of funds		2025	2024
			£	£
	Unrestricted fund of the charity		1,658,942	1,591,461

BABA WADBHAG SINGH TRUST

England & Wales - Charity number 1084278

Accounts

Charity number
1084278

BABA WADBHAG SINGH TRUST

Trustees' Report and Accounts

31 May 2024

BABA WADBHAG SINGH TRUST
Report and accounts
Contents

	Page
Charity details	1
Trustee report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statement	7

BABA WADBHAG SINGH TRUST
Charity Information

Trustees

Mr Makhan Singh Dhiman	Chairman
Mrs Inderjit Kaur Dhiman	Trustee
Mr Pal Singh	Trustee

Committee

Mr Makhan Singh Dhiman	President
Mr Manoj Kumar Saluja	Treasurer
Mr Sardeep Singh Rai	General Secretary
Mrs Inderjit Kaur Dhiman	Member
Mrs Hardeep Kaur Bhandari	Member
Mr Ravinder Singh Virdi	Member
Mr Jatinder Singh	Member
Mrs Reva Saluja	Member
Mr Pal Singh	Member

Independent Examiner

Complete Accounting Professional Ltd
46, Throwley Way
Sutton
Surrey
SM1 4AF

Bankers

Barclays Bank Plc
P.O.Box 738
London
W6 9HY

Registered office

6-12, Greenford Road
Greenford,
Middlesex UB6 9AT

Charity Number

1084278

BABA WADBHAG SINGH TRUST
Trustees Report

The trustees present their report and the financial statement of the charity for the year ended 31 May 2024..
The trustees adopted the provisions of the Statement of Recommended Practice (SOPR 2005)
"Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Structure, Governance and Management of the Charity

The trustees of the charity are listed on page 1 and served throughout the year. The Board has the power to appoint additional trustee, as it considers fit to do so. Every future trustees shall be appointed by resolution of the trustees passed at a special meeting and/or in accordance with the guidelines and procedure laid out by the Charity Commission. The Committee is appointed as per the constitution of the trust and served through out the year.

Objects of the charity and principal activities

The charity's objects and regulations are regulated by the Constitution. It is established to provide a centre where the community can gather for worship and celebrate various festivals according to the Culture and provide facilities for weddings and provide a place of worship where community members can visit on a regular basis. There have been no changes in the charity's objects or policies during the year.

Development, activities and achievements

In line with the Charity's objectives, Baba Wadbhag Tuts continued to provide a centre for the community to gather for worship. The trust building was completed and opened for general public from August 2011 and all the daily and weekly events have been functioning since then from new premises.

Reserve policy

Cash reserves at the end of the year equated to about 1351% of the normal operating expenditure. The attached financial statements show the current state of affairs of the finances, which the committee consider to be sound, and continue the policy of maintaining such high levels for future projects and furtherance of the charities activities.

Risk Analysis

Trustees are of the opinion that there are no major risks to which the charity is exposed to.

BABA WADBHAG SINGH TRUST
Trustees Report

Trustees' responsibilities

Charity law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Charities Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statement on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Trustees' responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. The trustees are running and executing their duties towards the trust in compliance with the Charities Act 2006.

This report was approved by the trustees on 30 September 2024

Signed on behalf of the Trustees:



Mr M S Dhiman
(Chairman)

BABA WADBHAG SINGH TRUST
Independent Examiner's Report
to the trustees of BABA WADBHAG SINGH TRUST

We report on the accounts of the trust for the year ended 31st May 2024 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that and audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matter have come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

1. Which gives reasonable cause to believe that in, any material respect, the requirements
(a) to keep accounting records in accordance with section 130 of the Charities Act; and
b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Complete Accounting Professional Limited
46, Throwley Way
Sutton
Surrey
SM1 4AF

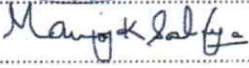
30-Sep-24

BABA WADBHAG SINGH TRUST
Statement of Financial Activities
for the year ended 31 May 2024

	Notes	Unrestricted funds	Designated funds	All funds	All funds
		2024	2024	2024	2023
		£	£	£	£
Income Resources	2				
i) General Income		81,812		81,812	83,244
ii) Bank Interest		4,631		4,631	786
iii) Gift aid refunds				-	
Total Incoming Resources		<u>86,443</u>	<u>-</u>	<u>86,443</u>	<u>84,029</u>
Resources expended					
i) Other direct charitable expenditure	3	2,544		2,544	263
ii) Management & admin of Charity	4	34,040		34,040	38,736
Total resources expended		<u>36,584</u>	<u>-</u>	<u>36,584</u>	<u>38,999</u>
Net Movement in Funds		49,859		49,859	45,030
Funds balance brought forward as at 01 June 2023		1,541,273		1,541,273	1,496,243
Funds balance carried forward as at 31 May 2024		<u><u>1,591,132</u></u>		<u><u>1,591,132</u></u>	<u><u>1,541,273</u></u>

BABA WADBHAG SINGH TRUST
Balance Sheet
as at 31 May 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	5		1,097,034		1,097,363
Current assets					
Others debtors		4,149		4,149	
Cash at bank and in hand	6	489,949		439,761	
		<u>494,098</u>		<u>443,910</u>	
Creditors: amounts falling due within one year					
Net current assets			<u>494,098</u>		<u>443,910</u>
Total assets less current liabilities			1,591,132		1,541,273
Creditors: amounts falling due after more than one year					
Net assets			<u>1,591,132</u>		<u>1,541,273</u>
Represented by:					
Unrestricted funds	7		1,591,132		1,541,273
			<u>1,591,132</u>		<u>1,541,273</u>


 M S Dhiman

 M Saluja

M S Dhiman

Chairman

M Saluja

Treasurer

1 Accounting policies

Income

Depreciation

Furniture and fixtures	15% reducing balance
------------------------	----------------------

2024	2023
------	------

£ £

81,812

83,244

81,812

83,244

2024	2023
------	------

£ £

2,544

263

2,544

263

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2024

4	Management & Administrative Expenditure	2024	2023
		£	£
	Water & rates	1,953	2,060
	Heat & light	21,683	18,933
	Cleaning		
	Telephone	291	434
	Wages		
	Legal and professional fees		
	Insurance	7,343	6,782
	Repairs and maintenance	1,384	8,485
	Accountancy and auditing	250	250
	Other	807	21
	Loan interest		1,173
	Depreciation	329	598
		<u>34,040</u>	<u>38,736</u>
5	Tangible fixed assets		
		Land and buildings	Furniture & fittings
		£	£
	Cost		Total
			£
	At 1 June 2023	<u>1,095,167</u>	<u>14,066</u>
	At 31 May 2024	<u>1,095,167</u>	<u>14,066</u>
	Depreciation		
	At 1 June 2023		11,870
	At 31 May 2024		329
		<u>-</u>	<u>12,199</u>
	Net book Value		
	At 1 June 2023	<u>1,095,167</u>	<u>2,196</u>
	At 31 May 2024	<u>1,095,167</u>	<u>1,867</u>

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2024

6	Cash in hand and at bank	2024	2023
		£	£
	Bank- current account	65,187	63,630
	Bank- premier account	424,462	375,831
	Cash in hand	300	300
		<u>489,949</u>	<u>439,761</u>

7	Statement of funds	2024	2023
		£	£
	Unrestricted fund of the Charity	1,591,132	1,541,273
	Restricted fund of the Charity	-	-
		<u>1,591,132</u>	<u>1,541,273</u>

BABA WADBHAG SINGH TRUST

England & Wales - Charity number 1084278

Accounts

Charity number
1084278

BABA WADBHAG SINGH TRUST

Trustees' Report and Accounts

31 May 2023

BABA WADBHAG SINGH TRUST
Report and accounts
Contents

	Page
Charity details	1
Trustee report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statement	7

BABA WADBHAG SINGH TRUST
Charity Information

Trustees

Mr Makhan Singh Dhiman	Chairman
Mrs Inderjit Kaur Dhiman	Trustee
Mr Pal Singh	Trustee

Committee

Mr Makhan Singh Dhiman	President
Mr Manoj Kumar Saluja	Treasurer
Mr Sardeep Singh Rai	General Secretary
Mrs Inderjit Kaur Dhiman	Member
Mrs Hardeep Kaur Bhandari	Member
Mr Ravinder Singh Virdi	Member
Mr Jatinder Singh	Member
Mrs Reva Saluja	Member
Mr Pal Singh	Member

Independent Examiner

Complete Accounting Professional Ltd
46, Throwley Way
Sutton
Surrey
SM1 4AF

Bankers

Barclays Bank Plc
P.O.Box 738
London
W6 9HY

Registered office

6-12, Greenford Road
Greenford,
Middlesex UB6 9AT

Charity Number

1084278

BABA WADBHAG SINGH TRUST

Trustees Report

The trustees present their report and the financial statement of the charity for the year ended 31 May 2023.

The trustees adopted the provisions of the Statement of Recommended Practice (SOPR 2005)

"Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Structure, Governance and Management of the Charity

The trustees of the charity are listed on page 1 and served throughout the year. The Board has the power to appoint additional trustee, as it considers fit to do so. Every future trustees shall be appointed by resolution of the trustees passed at a special meeting and/or in accordance with the guidelines and procedure laid out by the Charity Commission. The Committee is appointed as per the constitution of the trust and served through out the year.

Objects of the charity and principal activities

The charity's objects and regulations are regulated by the Constitution. It is established to provide a centre where the community can gather for worship and celebrate various festivals according to the Culture and provide facilities for weddings and provide a place of worship where community members can visit on a regular basis. There have been no changes in the charity's objects or policies during the year.

Development, activities and achievements

In line with the Charity's objectives, Baba Wadbhag Tuts continued to provide a centre for the community to gather for worship. The trust building was completed and opened for general public from August 2011 and all the daily and weekly events have been functioning since then from new premises.

Reserve policy

Cash reserves at the end of the year equated to about 1074% of the normal operating expenditure. The attached financial statements show the current state of affairs of the finances, which the committee consider to be sound, and continue the policy of maintaining such high levels for future projects and furtherance of the charities activities.

Risk Analysis

Trustees are of the opinion that there are no major risks to which the charity is exposed to.

Loan for Building renovation

Trust is up to date towards repayment of loan taken from Nationwide Building society towards building the premises & and the loan has been settled during the financial year.

BABA WADBHAG SINGH TRUST
Trustees Report

Trustees' responsibilities

Charity law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Charities Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statement on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Trustees' responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. The trustees are running and executing their duties towards the trust in compliance with the Charities Act 2006.

This report was approved by the trustees on 30 September 2023

Signed on behalf of the Trustees:



Mr M S Dhiman
(Chairman)

BABA WADBHAG SINGH TRUST
Independent Examiner's Report
to the trustees of BABA WADBHAG SINGH TRUST

We report on the accounts of the trust for the year ended 31st May 2023 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that and audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matter have come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

1. Which gives reasonable cause to believe that in, any material respect, the requirements
(a) to keep accounting records in accordance with section 130 of the Charities Act; and
(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Complete Accounting Professional Limited
46, Throwley Way
Sutton
Surrey
SM1 4AF

30-Sep-23

BABA WADBHAG SINGH TRUST
Statement of Financial Activities
for the year ended 31 May 2023

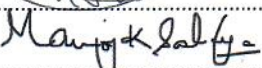
	Notes	Unrestricted funds	Designated funds	All funds	All funds
		2023	2023	2023	2022
		£	£	£	£
Income Resources	2				
i) General Income		83,244		83,244	87,974
ii) Bank Interest		786		786	40
iii) Gift aid refunds				-	35,730
Total Incoming Resources		<u>84,029</u>	<u>-</u>	<u>84,029</u>	<u>123,744</u>
Resources expended					
i) Other direct charitable expenditure	3	263		263	458
ii) Management & admin of Charity	4	38,736		38,736	31,787
Total resources expended		<u>38,999</u>	<u>-</u>	<u>38,999</u>	<u>32,245</u>
Net Movement in Funds		45,030		45,030	91,499
Funds balance brought forward as at 01 June 2021		1,496,243	0	1,496,243	1,404,744
Funds balance carried forward as at 31 May 2023		<u><u>1,541,273</u></u>		<u><u>1,541,273</u></u>	<u><u>1,496,243</u></u>

BABA WADBHAG SINGH TRUST
Balance Sheet
as at 31 May 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	5	1,097,363	1,097,961
Current assets			
Others debtors		3,632	3,759
Cash at bank and in hand	6	439,761	517,983
		<u>443,393</u>	<u>521,742</u>
Creditors: amounts falling due within one year	7	- 1,757	- 10,754
Net current assets		<u>441,636</u>	<u>510,988</u>
Total assets less current liabilities		1,538,999	1,608,949
Creditors: amounts falling due after more than one year	8		- 112,707
Net assets		<u>1,538,999</u>	<u>1,496,243</u>
Represented by:			
Unrestricted funds	9	1,538,999	1,496,243
		<u>1,538,999</u>	<u>1,496,243</u>

Approved by the Board of Trustees on 30 September 2023 and signed on its behalf by





M S Dhiman

Chairman

M Saluja

Treasurer

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2023

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) and the Statement of Recommended Practice on Accounting by Charities (SORP).

Income

Income is received from donations, gifts and grants and is recorded on a receipts basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Furniture and fixtures 15% reducing balance

2 Income

	2023	2022
Unrestricted Fund		
	£	£
Donations	83,244	87,974
Gift aid Refund		35,730
	<u>83,244</u>	<u>123,704</u>

3 Other direct charitable expenditure

	2023	2022
	£	£
Food for congregation	263	458
	<u>263</u>	<u>458</u>

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2023

4	Management & Administrative Expenditure	2023	2022
		£	£
	Water & rates	2,060	3,206
	Heat & light	18,933	9,778
	Cleaning		
	Telephone	434	357
	Wages		
	Legal and professional fees		
	Insurance	6,782	5,596
	Repairs and maintenance	8,485	10,676
	Accountancy and auditing	250	-
	Other	21	
	Loan interest	1,173	1,577
	Depreciation	598	598
		<u>38,736</u>	<u>31,787</u>

5	Tangible fixed assets	Land and buildings	Furniture & fittings	Total
		£	£	£
	Cost			
	At 1 June 2022	<u>1,095,167</u>	<u>14,066</u>	<u>1,109,233</u>
	At 31 May 2023	<u>1,095,167</u>	<u>14,066</u>	<u>1,109,233</u>
	Depreciation			
	At 1 June 2022		11,272	11,272
	At 31 May 2023		598	598
		<u>-</u>	<u>11,870</u>	<u>11,870</u>
	Net book Value			
	At 1 June 2022	<u>1,095,167</u>	<u>2,196</u>	<u>1,097,363</u>
	At 31 May 2023	<u>1,095,167</u>	<u>2,196</u>	<u>1,097,363</u>

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2023

6	Cash in hand and at bank	2023	2022
		£	£
	Bank- current account	63,630	67,638
	Bank- premier account	375,831	450,045
	Cash in hand	300	300
		<u>439,761</u>	<u>517,983</u>
7	Creditors due in one year	2023	2022
		£	£
	Accruals		1,800
	Other taxes and social security		(43)
	Bank loan	-	8,997
		<u>-</u>	<u>10,754</u>
8	Creditors due after one year	2023	2022
		£	£
	Bank loan	-	112,707
		<u>-</u>	<u>112,707</u>
9	Statement of funds	2023	2022
		£	£
	Unrestricted fund of the Charity	1,541,273	1,496,243
	Restricted fund of the Charity	-	-
		<u>1,541,273</u>	<u>1,496,243</u>

BABA WADBHAG SINGH TRUST

England & Wales - Charity number 1084278

Accounts

Charity number
1084278

BABA WADBHAG SINGH TRUST

Trustees' Report and Accounts

31 May 2022

BABA WADBHAG SINGH TRUST
Report and accounts
Contents

	Page
Charity details	1
Trustee report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statement	7

BABA WADBHAG SINGH TRUST
Charity Information

Trustees

Mr Makham Singh Dhiman	Chairman
Mrs Inderjit Kaur Dhiman	Trustee
Mr Ravinder Singh Virdi	Trustee
Mr Pal Singh	Trustee

Committee

Mr Makham Singh Dhiman	President
Mr Manoj Kumar Saluja	Treasurer
Mr Sardeep Singh Rai	General Secretary
Mrs Reva Saluja	Member
Mr Pal Singh	Member
Mrs Inderjit Kaur Dhiman	Member
Mrs Jagdish Kaur Sahota	Member
Mr Ravinder Singh Virdi	Member
Mr Jatinder Singh	Member

Independent Examiner

Complete Accounting Professional Ltd
46, Throwley Way
Sutton
Surrey
SM1 4AF

Bankers

Barclays Bank Plc
P.O.Box 738
London
W6 9HY

Registered office

6-12, Greenford Road
Greenford,
Middlesex UB6 9AT

Charity Number

1084278

BABA WADBHAG SINGH TRUST
Trustees Report

The trustees present their report and the financial statement of the charity for the year ended 31 May 2022. The trustees adopted the provisions of the Statement of Recommended Practice (SOPR 2005) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Structure, Governance and Management of the Charity

The trustees of the charity are listed on page 1 and served throughout the year. The Board has the power to appoint additional trustee, as it considers fit to do so. Every future trustees shall be appointed by resolution of the trustees passed at a special meeting and/or in accordance with the guidelines and procedure laid out by the Charity Commission. The Committee is appointed as per the constitution of the trust and served through out the year.

Objects of the charity and principal activities

The charity's objects and regulations are regulated by the Constitution. It is established to provide a centre where the community can gather for worship and celebrate various festivals according to the Culture and provide facilities for weddings and provide a place of worship where community members can visit on a regular basis. There have been no changes in the charity's objects or policies during the year.

Development, activities and achievements

In line with the Charity's objectives, Baba Wadbhag Tuts continued to provide a centre for the community to gather for worship. The trust building was completed and opened for general public from August 2011 and all the daily and weekly events have been functioning since then from new premises.

Reserve policy

Cash reserves at the end of the year equated to about 1430% of the normal operating expenditure. The attached financial statements show the current state of affairs of the finances, which the committee consider to be sound, and continue the policy of maintaining such high levels for future projects and furtherance of the charities activities.

Risk Analysis

Trustees are of the opinion that there are no major risks to which the charity is exposed to.

Loan for Building renovation

Trust is up to date towards repayment of loan taken from Nationwide Building society towards building the premises.

BABA WADBHAG SINGH TRUST
Trustees Report

Trustees' responsibilities

Charity law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Charities Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statement on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Trustees' responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. The trustees are running and executing their duties towards the trust in compliance with the Charities Act 2006.

This report was approved by the trustees on 25 March 2023

Signed on behalf of the Trustees:



Mr M S Dhiman
(Chairman)

BABA WADBHAG SINGH TRUST
Independent Examiner's Report
to the trustees of BABA WADBHAG SINGH TRUST

We report on the accounts of the trust for the year ended 31st May 2022 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

1. Which gives reasonable cause to believe that in, any material respect, the requirements
(a) to keep accounting records in accordance with section 130 of the Charities Act; and
(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Complete Accounting Professional Limited
46, Throwley Way
Sutton
Surrey
SM1 4AF

25 March 2022

BABA WADBHAG SINGH TRUST
Statement of Financial Activities
for the year ended 31 May 2022

		Unrestricted funds	Designated funds	All funds	All funds
	Notes	2022 £	2022 £	2022 £	2021 £
Income Resources	2				
i) General Income		87,974		87,974	49,978
ii) Bank Interest		40		40	300
iii) Gift aid refunds		35,730		35,730	9,659
Total Incoming Resources		<u>123,744</u>	<u>-</u>	<u>123,744</u>	<u>59,937</u>
Resources expended					
i) Other direct charitable expenditure	3	458		458	55
ii) Management & admin of Charity	4	31,787		31,787	16,229
Total resources expended		<u>32,245</u>	<u>-</u>	<u>32,245</u>	<u>16,284</u>
Net Movement in Funds		91,499		91,499	43,653
Funds balance brought forward as at 01 June 2021		1,404,744	0	1,404,744	1,361,091
Funds balance carried forward as at 31 May 2021		<u>1,496,243</u>		<u>1,496,243</u>	<u>1,404,744</u>

BABA WADBHAG SINGH TRUST
Balance Sheet
as at 31 May 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	5	1,097,961	1,098,559
Current assets			
Others debtors		3,759	2,911
Cash at bank and in hand	6	<u>517,983</u>	<u>441,389</u>
		521,742	444,300
Creditors: amounts falling due within one year	7	<u>- 10,754</u>	<u>- 14,354</u>
Net current assets		<u>510,988</u>	<u>429,946</u>
Total assets less current liabilities		1,608,949	1,528,505
Creditors: amounts falling due after more than one year	8	<u>- 112,707</u>	<u>- 123,761</u>
Net assets		<u>1,496,243</u>	<u>1,404,744</u>
Represented by:			
Unrestricted funds	9	1,496,243	1,404,744
		<u>1,496,243</u>	<u>1,404,744</u>

Approved by the Board of Trustees on 25 March 2022 and signed on its behalf by





M S Dhiman

Chairman

M Saluja

Treasurer

BABA WADBHAG SINGH TRUST

Notes to the Accounts

for the year ended 31 May 2022

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) and the Statement of Recommended Practice on Accounting by Charities (SORP).

Income

Income is received from donations, gifts and grants and is recorded on a receipts basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Furniture and fixtures	15% reducing balance
------------------------	----------------------

2 Income

	2022	2021
Unrestricted Fund		
	£	£
Donations	87,974	49,978
Gift aid Refund	35,730	9,659
	<u>123,704</u>	<u>59,637</u>

3 Other direct charitable expenditure

Other direct charitable expenditure	2022 £	2021 £
Food for congregation	458	55
	<u>458</u>	<u>55</u>

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2022

4	Management & Administrative Expenditure	2022	2021
		£	£
	Water rates	3,206	
	Heat & light	9,778	4,266
	Cleaning		-
	Telephone	357	486
	Wages		-
	Legal and professional fees		-
	Insurance	5,596	5,405
	Repairs and maintenance	10,676	1,507
	Accountancy and auditing	-	1,800
	Loan interest	1,577	2,167
	Depreciation	598	598
		<u>31,787</u>	<u>16,229</u>

5	Tangible fixed assets	Land and buildings	Furniture & fittings	Total
		£	£	£
	Cost			
	At 1 June 2021	<u>1,095,167</u>	<u>14,066</u>	<u>1,109,233</u>
	At 31 May 2022	<u>1,095,167</u>	<u>14,066</u>	<u>1,109,233</u>
	Depreciation			
	At 1 June 2021		10,674	10,674
	At 31 May 2022		<u>598</u>	<u>598</u>
		<u>-</u>	<u>11,272</u>	<u>11,272</u>
	Net book Value			
	At 1 June 2021	<u>1,095,167</u>	<u>2,794</u>	<u>1,097,961</u>
	At 31 May 2022	<u>1,095,167</u>	<u>2,794</u>	<u>1,097,961</u>

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2022

6	Cash in hand and at bank	2022	2021
		£	£
	Bank- current account	67,638	73,183
	Bank- premier account	450,045	367,906
	Cash in hand	300	300
		<u>517,983</u>	<u>441,389</u>
7	Creditors due in one year	2022	2021
		£	£
	Accruals	1,800	5,400
	Other taxes and social security	(43)	(43)
	Bank loan	8,997	8,997
		<u>10,754</u>	<u>14,354</u>
8	Creditors due after one year	2022	2021
		£	£
	Bank loan	112,707	123,761
		<u>112,707</u>	<u>123,761</u>
9	Statement of funds	2022	2021
		£	£
	Unrestricted fund of the Charity	1,496,243	1,404,744
	Restricted fund of the Charity	-	-
		<u>1,496,243</u>	<u>1,404,744</u>

BABA WADBHAG SINGH TRUST

England & Wales - Charity number 1084278

Accounts

Charity number
1084278

BABA WADBHAG SINGH TRUST

Trustees' Report and Accounts

31 May 2021

BABA WADBHAG SINGH TRUST
Report and accounts
Contents

	Page
Charity details	1
Trustees report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes forming part of the Financial Statement	7

BABA WADBHAG SINGH TRUST
Charity Information

Trustees

Mr Makhan Singh Dhiman	Chairman
Mrs Inderjit Kaur Dhiman	Trustee
Mr Ravinder Singh Virdi	Trustee
Mr Pal Singh	Trustee

Committee

Mr Makhan Singh Dhiman	President
Mr Manoj Kumar Saluja	Treasurer
Mr Sarbdeep Singh Rai	General Secretary
Mrs Reva Saluja	Member
Mr Pal Singh	Member
Mrs Inderjit Kaur Dhiman	Member
Mrs Jagdish Kaur Sahota	Member
Mr Ravinder Singh Virdi	Member
Mr Jatinder Singh	Member

Independent Examiner

Sinclair Mckinsley Limited
Sinckot House
211 Station Road
Harrow
HA1 2TP

Bankers

Barclays Bank Plc
P.O. Box 738
London
W6 9HY

Registered office

6-12 Greenford Road
Greenford, Middlesex
UB6 9AT

Charity Number

1084278

BABA WADBHAG SINGH TRUST

Trustees Report

The trustees present their report and the financial statements of the charity for the year ended 31 May 2021. The Trustees adopted the provisions of the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Structure, Governance and Management of the Charity

The Trustees of the charity are listed on page 1 and served throughout the year. The Board has the power to appoint additional trustees, as it considers fit to do so. Every future trustee shall be appointed by resolution of the trustees passed at a special meeting and/or in accordance with the guidelines and procedure laid out by the Charity Commission. The Committee is appointed as per the constitution of the trust and served throughout the year.

Objects of the charity and principal activities

The charity's objects and regulations are regulated by the Constitution. It is established to provide a centre where the community can gather for worship and celebrate various festivals according to the Culture and provide facilities for weddings and provide a place of worship where community members can visit on a regular basis. There have been no changes in the charity's objects or policies during the year.

Development, activities and achievements

In line with the Charity's objectives, Baba Wadbhag Singh Trust continued to provide a centre for the community to gather for worship. The trust building was completed and opened for general public from August 2011 and all the daily and weekly events have been functioning since then from new premises. Due to Government lockdown, the Temple was closed from March 2020 to May 2020. Temple was opened slowly with government guidelines during the year.

Reserves Policy

Cash reserves at the end of the year equated to about 3079% of the normal operating expenditure. The attached financial statements show the current state of affairs of the finances, which the committee consider to be sound, and continue the policy of maintaining such high levels for future projects and furtherance of the charity's activities.

Risk Analysis

Trustees are of the opinion that there are no major risks to which the charity is exposed to.

Loan for Building Renovation

Trust is up to date towards repayment of loan taken from Nationwide Building Society towards building the premises.

BABA WADBHAG SINGH TRUST

Trustees Report

Trustees' responsibilities

Charity law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Charities Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

Trustees' responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. The trustees are running and executing their duties towards the trust in compliance as per the Charities Act 2006.

This report was approved by the trustees on 23 March 2022

Signed on behalf of the Trustees:

Mr M S Dhiman
(Chairman)

BABA WADBHAG SINGH TRUST
Independent Examiner's Report
to the trustees of BABA WADBHAG SINGH TRUST

I report on the accounts of the Trust for the year ended 31st May 2021 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

1. which gives reasonable cause to believe that in, any material respect, the requirements
(a) to keep accounting records in accordance with section 130 of the Charities Act; and
(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sinclair Mckinsley Limited
Chartered Certified Accountants

Sinckot House
211 Station Road
Harrow
Ha1 2TP

23 March 2022

BABA WADBHAG SINGH TRUST
Statement of Financial Activities
for the year ended 31 May 2021

	Notes	Unrestricted funds 2021 £	Designated funds 2021 £	All Funds 2021 £	All Funds 2020 £
Income Resources					
I) General Income	2	49,978	0	49,978	45,941
ii) Bank Interest		300		300	1,001
iii) Giftaid refunds		9,659		9,659	0
Total Incoming Resources		59,937	0	59,937	46,942
Resources expended					
ii) other direct charitable expenditure	3	55		55	1,052
iii) Management & admin of Charity	4	16,229		16,229	30,343
Total resources expended		16,284	0	16,284	31,395
Net Incoming Resources		43,653	0	43,653	15,547
Net Movement in Funds					
Funds balance brought forward as at 01 June 2020		1,361,091	0	1,361,091	1,345,544
1 Funds balance carried forward as at 31 May 2020		1,404,744	0	1,404,744	1,361,091

The notes on pages 7 to 9 form part of these accounts

BABA WADBHAG SINGH TRUST
Balance Sheet
as at 31 May 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	5	1,098,559	1,099,157
Current assets			
Other debtors		2,911	2,634
Cash at bank and in hand	6	441,389	406,600
		444,300	409,234
Creditors: amounts falling due within one year	7	(14,354)	(13,230)
Net current assets		429,946	396,004
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	8	123,761	134,070
Net assets		<u>1,404,744</u>	<u>1,361,091</u>
Represented by:			
Unrestricted funds	9	1,404,744	1,361,091
		<u>1,404,744</u>	<u>1,361,091</u>

Approved by the Board of Trustees on 23 March 2022 and signed on its behalf by

.....	M S Dhiman	Chairman
.....	M Saluja	Treasurer

The notes on pages 7 to 9 form part of these accounts.

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2021

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002) and the Statement of Recommended Practice on Accounting by Charities (SORP).

Income

Income is received from donations, gifts and grants and is recorded on a receipts basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Furniture and fixtures	15% reducing balance
------------------------	----------------------

2 Income	2021	2020
Unrestricted Fund		
Donations	49,978	45,941
Giftaid Refund	9,659	-
	<u>59,637</u>	<u>45,941</u>

3 Other direct charitable expenditure	2021	2020
	£	£
Food for congregation	<u>55</u>	<u>1,052</u>
	<u>55</u>	<u>1,052</u>

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2021

4 Management & Administrative Expenditure	2021 £	2020 £
Water rates	-	879
Heat & light	4,266	7,518
Cleaning	-	-
Telephone	486	692
Wages	-	9,131
Legal and professional fees	-	-
Insurance	5,405	4,858
Repair and maintenance	1,507	2,024
Accountancy and auditing	1,800	1,800
Loan interest	2,167	2,737
Depreciation	598	704
	<u>16,229</u>	<u>30,343</u>

5 Tangible fixed assets

	Land and buildings £	Furniture & fittings £	library books £	Total £
Cost				
At 1 June 2020	1,095,167	14,066	-	1,109,233
At 31 May 2021	<u>1,095,167</u>	<u>14,066</u>	<u>-</u>	<u>1,109,233</u>
Depreciation				
At 1 June 2020	-	10,076	-	10,076
Charge for the year	-	598	-	598
At 31 May 2021	<u>-</u>	<u>10,674</u>	<u>-</u>	<u>10,674</u>
Net book value				
At 31 May 2021	<u>1,095,167</u>	<u>3,392</u>	<u>-</u>	<u>1,098,559</u>
At 31 May 2020	<u>1,095,167</u>	<u>3,990</u>	<u>-</u>	<u>1,099,157</u>

BABA WADBHAG SINGH TRUST
Notes to the Accounts
for the year ended 31 May 2021

6 Cash in hand and at bank	2021	2020
Bank - Current account	73,183	53,694
Bank - Premier account	367,906	352,606
Cash in hand	300	300
	<u>441,389</u>	<u>406,600</u>
 7 Creditors due in one year		
Accruals	5,400	3,600
Other taxes and social security	(43)	633
Bank Loan	8,997	8,997
	<u>14,354</u>	<u>13,230</u>
 8 Creditors due after one year		
Bank Loan	123,761	134,070
	<u>123,761</u>	<u>134,070</u>
 9 Statement of funds	£	£
Unrestricted fund of the Charity	1,404,744	1,361,091
Restricted fund of the Charity	-	-
	<u>1,404,744</u>	<u>1,361,091</u>